

2021-2022 MAYOR'S PROPOSED BUDGET OTHER FUNDS

COUNCIL WORKSHOP – October 6, 2020



AGENDA

- Questions from previous meeting
- Special Revenue Funds
- Enterprise Funds
- Internal Service Funds
- Next Steps

POSITIONS HISTORY 2019 - 2020

	2019 Adopted	2019 Council Approved	2020 Budget Request	2020 Adopted Budget	2020 Mid- Biennium	2020 Amended Budget
City Council	0.50			0.50		0.50
Administration	12.50	2.00	(1.00)	13.50		13.50
Economic & Comm Dev	47.00	(1.00)		46.00		46.00
Finance	37.00	1.00		38.00		38.00
Human Resources	15.60	1.00	(0.60)	16.00		16.00
Information Technology	37.00			37.00		37.00
Law	17.80	1.00		18.80		18.80
Municipal Court	19.75	1.00		20.75		20.75
Parks, Rec & Comm Svcs	114.66		0.00	114.66		114.66
Police	219.28	5.00	3.00	227.28	2.00	229.28
Public Works	199.50			199.50		199.50
Total FTEs by Dept	720.59	10.00	1.40	731.99	2.00	733.99

POSITIONS HISTORY 2020-2022

	2020 Amended Budget	2020 Council / Reorg	2020 COVID Reductions	2020 as of 12/31/20	2021 Request	2021 Proposed	2022 Request	2022 Proposed
City Council	0.50		(0.25)	0.25		0.25		0.25
Administration	13.50	7.00	(0.75)	19.75	1.00	20.75		20.75
Economic & Comm Dev	46.00	1.00	(3.00)	44.00		44.00		44.00
Finance	38.00	1.00	(3.00)	36.00		36.00		36.00
Human Resources	16.00	(1.00)	(1.00)	14.00		14.00		14.00
Information Technology	37.00	(4.00)		33.00	2.00	35.00	(1.00)	34.00
Law	18.80		(1.80)	17.00		17.00		17.00
Municipal Court	20.75			20.75		20.75		20.75
Parks, Rec & Comm Svcs	114.66	2.00	(5.53)	111.13		111.13		111.13
Police	229.28		(4.00)	225.28		225.28		225.28
Public Works	199.50	(2.00)	(2.00)	195.50		195.50	2.00	197.50
Total FTEs by Dept	733.99	4.00	(21.33)	716.66	3.00	719.66	1.00	720.66

GENERAL FUND EXPENDITURES

	2020 Adj. Budget	2021 GF Proposed	% Increase	2022 GF Proposed	% Increase
Salaries & Benefits	\$ 59,277,180	\$ 60,505,760	2.1 %	\$ 62,598,570	3.5 %
Supplies	2,436,470	2,989,330	22.7	3,045,000	1.9
Fleet Allocations	2,367,810	2,466,000	4.1	2,515,290	2.0
IT Allocations	2,892,220	3,851,330	33.2	4,350,410	13.0
Multimedia & Printshop Allocations	934,540	989,480	5.9	1,016,080	2.7
Liability Insurance	1,629,050	1,966,930	20.7	2,006,290	2.0
Facilities Allocation	3,810,560	4,035,280	5.9	4,084,070	1.2
GIS Allocation	206,870	242,950	17.4	254,020	4.6
Property Insurance	43,180	47,210	9.3	48,160	2.0
Other Services	24,355,720	17,436,870	(28.4)	17,908,480	2.7
Allocations	(11,595,110)	(4,653,020)	(59.9)	(4,004,290)	(13.9)
Transfer Out	20,116,900	16,907,750	(16.0)	16,883,370	(0.1)
Total Expenditures	\$ 106,475,390	\$ 106,785,870	0.3 %	\$110,705,450	3.7 %

SPECIAL REVENUE FUNDS

	2020	2021	2022
	Adj Budget	Proposed	Proposed
Street Operating	\$ 17,879,290	\$ 17,473,500	\$ 18,222,020
LEOFF 1 Retiree Benefits	1,546,320	1,541,980	1,572,840
Lodging Tax	349,780	229,190	265,340
Youth/Teen	963,100	924,390	926,180
Capital Resources	28,295,780	17,226,140	13,175,430
Criminal Justice	8,375,980	8,463,060	8,508,870
Housing & Comm Dev	1,139,866	1,334,750	1,334,750
City Art Program	108,770	109,320	105,360
ShoWare Operating	\$ 1,267,340	\$ 1,101,050	\$ 1,116,330

SPECIAL REVENUE FUND – MAJOR REVENUE CHANGES

	2021 Proposed Changes	2022 Proposed Changes
Street Operating		
General Fund Subsidy Adjustment		\$ 8,740
Transfer In from GF for B&O Landscape Maintenance Crew		85,000
Capital Resources Fund		
Utility Tax Adjustment - 2%	(1,585,290)	(1,611,480)
Utility Tax Adjustment - 4%	3,171,610	3,224,000
Reduce Transfer in from GF - 4% Utility Tax	(3,171,610)	(3,224,000)
Transfer In New B&O Outdoor Tax to CRF	1,800,000	1,800,000
Total Revenues	\$ 214,710	\$ 282,260

SPECIAL REVENUE FUND – MAJOR EXPENDITURE CHANGES

Page 1	2021 Proposed Changes		2022 Proposed Changes	
	FTE	Amount	FTE	Amount
Street Operating				
National Bridges Load Rating Study (B&O Lifecycle)		\$ 100,000		
Bridge Repair & Maintenance (B&O Lifecycle)		150,000		\$ 100,000
Landscape Maintenance Crew			2.0	285,000
IT Allocation Adjustment				14,600
Engineering Allocation Adjustment				(5,860)
Criminal Justice Fund				
Car per Officer Program		864,000		864,000
Body Worn Cameras		53,380		105,260
IT Allocation Adjustment				4,860

SPECIAL REVENUE FUND – MAJOR EXPENDITURE CHANGES

Page 2

	2021 Proposed Changes		2022 Proposed Changes	
	FTE	Amount	FTE	Amount
Capital Resources Fund				
Transfers Out from General Capital:				
City-wide Training Room Remodel		200,000		
East Hill Operations Feasibility Study		12,600		
East Hill Operations Improvements		367,500		262,500
IT Capital Projects		3,310,000		2,105,000
Jail Improvements		50,000		
Parks Capital Projects		1,000,000		2,000,000
Police Firing Range Upgrades		600,000		
Senior Center Reroof		525,000		
Total Expenditures (includes amounts from page 1)	0.0	\$ 7,232,480	2.0	\$ 5,735,360

CAPITAL RESOURCES FUND REVENUES

	2020 Budget	2021 Proposed	2022 Proposed
Revenues			
Taxes:			
Sales & Use Tax	4,460,310	4,734,420	4,888,280
Utility Tax - 2% int util tax	1,570,870		
Utility Tax - 4% int util tax		3,171,610	3,224,000
Real Estate Excise Tax	3,400,000	3,500,000	3,500,000
Streamlined Sales Tax	3,850,000		
Miscellaneous Revenue	279,690	413,360	393,330
Transfers In - GF B&O	3,000,000	4,629,680	4,307,180
Transfers In - GF	3,267,090	25,000	25,000
Transfers In - Other Sources	778,260		
Total Revenues	20,606,220	16,474,070	16,337,790

CAPITAL RESOURCES FUND EXPENDITURES

	2020 Budget	2021 Proposed	2022 Proposed
Expenditures			
Transfer to Debt Service	8,208,000	5,004,720	4,669,200
General Capital			
Internal Allocations	158,300	176,640	151,550
Transfer to ShoWare Lifecycle	300,000	300,000	300,000
Transfer to Capital Projects	13,782,710	6,090,100	4,392,500
Parks Capital			
Parks Capital Projects	4,980,000	5,179,680	3,187,180
Parks Lifecycle Maintenance	891,770	500,000	500,000
Total Expenditures	28,320,780	17,251,140	13,200,430

ENTERPRISE FUNDS

	2020	2021	2022
	Adj Budget	Proposed	Proposed
Water Utility	\$ 28,127,260	\$ 29,899,880	\$ 29,302,080
Sewer Utility	32,353,140	33,076,910	33,770,020
Drainage Utility	22,776,280	23,339,610	30,615,160
Solid Waste Utility	733,430	765,560	792,420
Golf Complex	\$ 4,309,880	\$ 4,657,560	\$ 2,996,090

ENTERPRISE FUNDS – MAJOR EXPENDITURE CHANGES

Page 1	2021 Proposed Changes		2022 Proposed Changes	
	FTE	Amount	FTE	Amount
Water Utility				
Utility Vehicle and Trailer		\$ 45,000		\$ -
Off-Road Forklift		45,000		
Water Service Trucks (2)		250,000		
East Hill Feasibility Study		18,110		
IT Allocation Adjustment				7,200
Engineering & Utility Clearing Allocation Adjustments				5,120
Utility Billing Releases		63,340		63,340
Sewer Utility				
East Hill Feasibility Study		8,660		
Utility Billing Releases		63,330		63,330
Equipment Trailer		40,000		
Forklift		17,500		
IT Allocation Adjustment				2,460
Engineering & Utility Clearing Allocation Adjustments				3,210

ENTERPRISE FUNDS – MAJOR EXPENDITURE CHANGES

Page 2	2021 Proposed Changes		2022 Proposed Changes	
	FTE	Amount	FTE	Amount
Drainage Utility				
Illegal Encampment Clean-up		200,000		200,000
Off-Road Forklift		45,000		
Forklift		17,500		
Equipment Trailer		40,000		
Utility Billing Releases		63,330		63,330
East Hill Feasibility Study		13,130		
IT Allocation Adjustment				10,880
Engineering & Utility Clearing Allocation Adjustments				3,610

ENTERPRISE FUNDS – MAJOR EXPENDITURE CHANGES

Page 3	2021 Proposed Changes		2022 Proposed Changes	
	FTE	Amount	FTE	Amount
Solid Waste Utility				
IT Allocation Adjustment				1,180
Utility Clearing				
IT Allocation Adjustment				10,670
Clearing Allocation				(10,670)
Golf Complex				
IT Allocation Adjustment				1,400
Transfers to Golf Projects		1,742,000		
Total Expenditures (includes amounts from pages 1 & 2)	0.00	\$ 2,671,900	0.00	\$ 425,060

INTERNAL SERVICE FUNDS

	2020 Adj Budget	2021 Proposed	2022 Proposed
Fleet Services	\$ 7,200,570	\$ 6,027,700	\$ 6,114,060
Central Stores	396,590	404,190	412,220
Information Technology	10,544,980	9,595,110	10,120,490
Multimedia	1,195,630	1,135,120	1,165,630
Facilities	7,056,200	6,845,340	6,874,110
Unemployment	177,480	238,140	218,450
Workers Compensation	1,516,600	1,545,260	1,574,640
Health & Employee Wellness	16,688,790	15,771,030	16,075,690
Liability Insurance	2,091,380	2,331,560	2,406,120
Property Insurance	\$ 572,240	\$ 583,920	\$ 594,590

INTERNAL SERVICE FUNDS – MAJOR REVENUE CHANGES

	2021 Proposed Changes	2022 Proposed Changes
Information Techonology Fund		
Adjust Revenues from Departments	\$ -	\$ 130,300
Total Revenues	\$ -	\$ 130,300

INTERNAL SERVICE FUNDS – MAJOR EXPENDITURE CHANGES

Page 1	2021 Proposed Changes		2022 Proposed Changes	
	FTE	Amount	FTE	Amount
Fleet				
IT Allocation Adjustment		\$ -		\$ 1,850
Engineering Adjustment				260
Information Technology				
Contract Specialist (Term-Limited)	1.0	110,000		113,140
Technology Innovation Architect (Term-Limited)	1.0	77,000	(1.0)	-
Professional Services		(187,000)		(113,140)
Technical Support Specialist (Contractor)		130,000		130,000
Allocation Adjustments				300

INTERNAL SERVICE FUNDS – MAJOR EXPENDITURE CHANGES

Page 2	2021 Proposed Changes		2022 Proposed Changes	
	FTE	Amount	FTE	Amount
Facilities				
IT Allocation Adjustment				3,830
Unemployment, Workers Comp, Liability & Property Insurance				
Increase Unemployment Claims		20,000		
Total Expenditures (includes amounts from page 1)	2.0	\$ 150,000	(1.0)	\$ 136,240

COUNCIL QUESTIONS

9	Should the state fail to provide funding for co-response models, could this be a source of funding to provide our own co-response program? In other words, could the remodel be postponed until we know if we need that money for co-response programming?
12	If the state doesn't provide funding for co-response models, what is our plan B? How do we plan to fund these programs ourselves? I'm concerned about approving a budget that doesn't address this important measure the community is asking for. (Repeat question asked during meeting).
26	Page 36 - If the state fails to fund policing data technology, could the cars per officer purchases be staggered differently to provide funding for a KPD data collection FTE and/or the requisite software to enable full, transparent (and easy to provide/use) data reporting? Again, our residents are demanding this information and I'm concerned we don't have a plan to provide this ourselves should the state fail to fund this ask.

TIMELINE

COUNCIL WORKSHOP Other funds baseline discussion; significant changes	6-Oct
COUNCIL WORKSHOP (Special Meeting) Department presentations and capital requests	10-Oct
COUNCIL WORKSHOP Requests/questions	20-Oct
COUNCIL MEETING Public Hearing – 2021 Property Tax Levy 2 nd Public Hearing – 2021-22 Biennial Budget and 2021-2026 CIP	20-Oct
COUNCIL WORKSHOP (Special Meeting) Final Decisions	27-Oct
PREPARE BUDGET ADOPTION AND RELATED DOCUMENTS	Oct 27-Nov 4
COMMITTEE OF THE WHOLE Budget Recommendation	10-Nov
COUNCIL MEETING Adoption of the 2021 Property Tax Levy Adoption of the 2021-22 Biennial Budget Amend Comp Plan for 2021-2026 Capital Improvement Plan	17-Nov



NEXT STEPS

- Please send questions your way
- We will be providing answers to questions at the next Workshop